

House File 351

H-1017

Amend House File 351 as follows:

1. Page 1, before line 1 by inserting:

<Section 1. Section 312.2, Code 2015, is amended by adding the following new subsection:

NEW SUBSECTION. 18. *a.* The treasurer of state, before making the allotments provided for in this section, shall credit monthly from the road use tax fund the amounts provided in paragraph "b" in the following manner:

(1) To the primary road fund, forty percent.

(2) To the secondary road fund of the counties, thirty percent.

(3) To the farm-to-market road fund, ten percent.

(4) To the street construction fund of the cities, twenty percent.

b. The following amounts shall be credited pursuant to paragraph "a":

(1) Until June 30, 2016, from the excise tax on motor fuel, special fuel for diesel engines, liquefied petroleum gas used as a special fuel, compressed natural gas used as a special fuel, and liquefied natural gas used as a special fuel, the amount of excise tax collected from three cents per gallon.

(2) For the period beginning July 1, 2016, and ending June 30, 2017, from the excise tax on motor fuel, special fuel for diesel engines, liquefied petroleum gas used as a special fuel, compressed natural gas used as a special fuel, and liquefied natural gas used as a special fuel, the amount of excise tax collected from six cents per gallon.

(3) For the period beginning July 1, 2017, and ending June 30, 2019, from the excise tax on motor fuel, special fuel for diesel engines, liquefied petroleum gas used as a special fuel, compressed natural gas used as a special fuel, and liquefied natural gas used as a special fuel, the amount of excise tax collected from ten cents per gallon.>

2. By striking page 3, line 1, through page 4, line 21, and inserting:

<*b.* ~~The~~ Until June 30, 2016, the rate for the excise tax shall be as follows:

(1) If the distribution percentage is not greater than fifty percent, the rate shall be ~~nineteen~~ twenty-two cents for ethanol blended gasoline and ~~twenty~~ twenty-three cents for motor fuel other than ethanol blended gasoline.

(2) If the distribution percentage is greater than fifty percent but not greater than fifty-five percent, the rate shall be ~~nineteen~~ twenty-two cents for ethanol blended gasoline and ~~twenty~~ twenty-three

1 and one-tenth cents for motor fuel other than ethanol
2 blended gasoline.

3 (3) If the distribution percentage is greater than
4 fifty-five percent but not greater than sixty percent,
5 the rate shall be ~~nineteen~~ twenty-two cents for
6 ethanol blended gasoline and ~~twenty~~ twenty-three and
7 three-tenths cents for motor fuel other than ethanol
8 blended gasoline.

9 (4) If the distribution percentage is greater
10 than sixty percent but not greater than sixty-five
11 percent, the rate shall be ~~nineteen~~ twenty-two cents
12 for ethanol blended gasoline and ~~twenty~~ twenty-three
13 and five-tenths cents for motor fuel other than ethanol
14 blended gasoline.

15 (5) If the distribution percentage is greater
16 than sixty-five percent but not greater than seventy
17 percent, the rate shall be ~~nineteen~~ twenty-two cents
18 for ethanol blended gasoline and ~~twenty~~ twenty-three
19 and seven-tenths cents for motor fuel other than
20 ethanol blended gasoline.

21 (6) If the distribution percentage is greater than
22 seventy percent but not greater than seventy-five
23 percent, the rate shall be ~~nineteen~~ twenty-two cents
24 for ethanol blended gasoline and ~~twenty-one~~ twenty-four
25 cents for motor fuel other than ethanol blended
26 gasoline.

27 (7) If the distribution percentage is greater
28 than seventy-five percent but not greater than eighty
29 percent, the rate shall be ~~nineteen~~ twenty-two and
30 three-tenths cents for ethanol blended gasoline and
31 ~~twenty~~ twenty-three and eight-tenths cents for motor
32 fuel other than ethanol blended gasoline.

33 (8) If the distribution percentage is greater
34 than eighty percent but not greater than eighty-five
35 percent, the rate shall be ~~nineteen~~ twenty-two and
36 five-tenths cents for ethanol blended gasoline and
37 ~~twenty~~ twenty-three and seven-tenths cents for motor
38 fuel other than ethanol blended gasoline.

39 (9) If the distribution percentage is greater
40 than eighty-five percent but not greater than ninety
41 percent, the rate shall be ~~nineteen~~ twenty-two and
42 seven-tenths cents for ethanol blended gasoline and
43 ~~twenty~~ twenty-three and four-tenths cents for motor
44 fuel other than ethanol blended gasoline.

45 (10) If the distribution percentage is greater
46 than ninety percent but not greater than ninety-five
47 percent, the rate shall be ~~nineteen~~ twenty-two and
48 nine-tenths cents for ethanol blended gasoline and
49 ~~twenty~~ twenty-three and one-tenth cents for motor fuel
50 other than ethanol blended gasoline.

1 (11) If the distribution percentage is greater
2 than ninety-five percent, the rate shall be ~~twenty~~
3 ~~twenty-three~~ cents for ethanol blended gasoline and
4 ~~twenty~~ ~~twenty-three~~ cents for motor fuel other than
5 ethanol blended gasoline.

6 Sec. _____. Section 452A.3, subsection 1, Code 2015,
7 is amended by adding the following new paragraphs:

8 NEW PARAGRAPH. c. For the period beginning July 1,
9 2016, and ending June 30, 2017, the rate for the excise
10 tax shall be as follows:

11 (1) If the distribution percentage is not greater
12 than fifty percent, the rate shall be twenty-five cents
13 for ethanol blended gasoline and twenty-six cents for
14 motor fuel other than ethanol blended gasoline.

15 (2) If the distribution percentage is greater than
16 fifty percent but not greater than fifty-five percent,
17 the rate shall be twenty-five cents for ethanol blended
18 gasoline and twenty-six and one-tenth cents for motor
19 fuel other than ethanol blended gasoline.

20 (3) If the distribution percentage is greater than
21 fifty-five percent but not greater than sixty percent,
22 the rate shall be twenty-five cents for ethanol blended
23 gasoline and twenty-six and three-tenths cents for
24 motor fuel other than ethanol blended gasoline.

25 (4) If the distribution percentage is greater than
26 sixty percent but not greater than sixty-five percent,
27 the rate shall be twenty-five cents for ethanol blended
28 gasoline and twenty-six and five-tenths cents for motor
29 fuel other than ethanol blended gasoline.

30 (5) If the distribution percentage is greater
31 than sixty-five percent but not greater than
32 seventy percent, the rate shall be twenty-five cents
33 for ethanol blended gasoline and twenty-six and
34 seven-tenths cents for motor fuel other than ethanol
35 blended gasoline.

36 (6) If the distribution percentage is greater than
37 seventy percent but not greater than seventy-five
38 percent, the rate shall be twenty-five cents for
39 ethanol blended gasoline and twenty-seven cents for
40 motor fuel other than ethanol blended gasoline.

41 (7) If the distribution percentage is greater
42 than seventy-five percent but not greater than eighty
43 percent, the rate shall be twenty-five and three-tenths
44 cents for ethanol blended gasoline and twenty-six and
45 eight-tenths cents for motor fuel other than ethanol
46 blended gasoline.

47 (8) If the distribution percentage is greater
48 than eighty percent but not greater than eighty-five
49 percent, the rate shall be twenty-five and five-tenths
50 cents for ethanol blended gasoline and twenty-six and

1 seven-tenths cents for motor fuel other than ethanol
2 blended gasoline.

3 (9) If the distribution percentage is greater
4 than eighty-five percent but not greater than ninety
5 percent, the rate shall be twenty-five and seven-tenths
6 cents for ethanol blended gasoline and twenty-six and
7 four-tenths cents for motor fuel other than ethanol
8 blended gasoline.

9 (10) If the distribution percentage is greater
10 than ninety percent but not greater than ninety-five
11 percent, the rate shall be twenty-five and nine-tenths
12 cents for ethanol blended gasoline and twenty-six
13 and one-tenth cents for motor fuel other than ethanol
14 blended gasoline.

15 (11) If the distribution percentage is greater than
16 ninety-five percent, the rate shall be twenty-six cents
17 for ethanol blended gasoline and twenty-six cents for
18 motor fuel other than ethanol blended gasoline.

19 NEW PARAGRAPH. *d.* For the period beginning July 1,
20 2017, and ending June 30, 2020, the rate for the excise
21 tax shall be as follows:

22 (1) If the distribution percentage is not greater
23 than fifty percent, the rate shall be twenty-nine cents
24 for ethanol blended gasoline and thirty cents for motor
25 fuel other than ethanol blended gasoline.

26 (2) If the distribution percentage is greater than
27 fifty percent but not greater than fifty-five percent,
28 the rate shall be twenty-nine cents for ethanol blended
29 gasoline and thirty and one-tenth cents for motor fuel
30 other than ethanol blended gasoline.

31 (3) If the distribution percentage is greater than
32 fifty-five percent but not greater than sixty percent,
33 the rate shall be twenty-nine cents for ethanol blended
34 gasoline and thirty and three-tenths cents for motor
35 fuel other than ethanol blended gasoline.

36 (4) If the distribution percentage is greater than
37 sixty percent but not greater than sixty-five percent,
38 the rate shall be twenty-nine cents for ethanol blended
39 gasoline and thirty and five-tenths cents for motor
40 fuel other than ethanol blended gasoline.

41 (5) If the distribution percentage is greater
42 than sixty-five percent but not greater than seventy
43 percent, the rate shall be twenty-nine cents for
44 ethanol blended gasoline and thirty and seven-tenths
45 cents for motor fuel other than ethanol blended
46 gasoline.

47 (6) If the distribution percentage is greater than
48 seventy percent but not greater than seventy-five
49 percent, the rate shall be twenty-nine cents for
50 ethanol blended gasoline and thirty-one cents for motor

1 fuel other than ethanol blended gasoline.
2 (7) If the distribution percentage is greater
3 than seventy-five percent but not greater than eighty
4 percent, the rate shall be twenty-nine and three-tenths
5 cents for ethanol blended gasoline and thirty and
6 eight-tenths cents for motor fuel other than ethanol
7 blended gasoline.
8 (8) If the distribution percentage is greater
9 than eighty percent but not greater than eighty-five
10 percent, the rate shall be twenty-nine and five-tenths
11 cents for ethanol blended gasoline and thirty and
12 seven-tenths cents for motor fuel other than ethanol
13 blended gasoline.
14 (9) If the distribution percentage is greater
15 than eighty-five percent but not greater than ninety
16 percent, the rate shall be twenty-nine and seven-tenths
17 cents for ethanol blended gasoline and thirty and
18 four-tenths cents for motor fuel other than ethanol
19 blended gasoline.
20 (10) If the distribution percentage is greater
21 than ninety percent but not greater than ninety-five
22 percent, the rate shall be twenty-nine and nine-tenths
23 cents for ethanol blended gasoline and thirty and
24 one-tenth cents for motor fuel other than ethanol
25 blended gasoline.
26 (11) If the distribution percentage is greater than
27 ninety-five percent, the rate shall be thirty cents for
28 ethanol blended gasoline and thirty cents for motor
29 fuel other than ethanol blended gasoline.>
30 3. Page 4, by striking lines 22 and 23 and
31 inserting:
32 <NEW PARAGRAPH. e. The provisions of paragraph
33 "d" and subsection 6, paragraph "a", subparagraph (5),
34 shall be>
35 4. Page 5, line 27, after <subparagraph> by
36 inserting <(2) and subparagraphs (3), (4), and (5),>
37 5. Page 6, by striking lines 5 and 6 and inserting
38 <following the end of the determination period.>
39 6. Page 6, before line 7 by inserting:
40 <(3) Until June 30, 2016, the rate for the excise
41 tax shall be as follows:
42 (a) If the distribution percentage is not greater
43 than fifty percent, the rate shall be twenty-two and
44 five-tenths cents for biodiesel blended fuel classified
45 as B-11 or higher and twenty-five and five-tenths cents
46 for special fuel for diesel engines of motor vehicles
47 other than biodiesel blended fuel classified as B-11
48 or higher.
49 (b) If the distribution percentage is greater than
50 fifty percent but not greater than fifty-five percent,

1 the rate shall be twenty-two and eight-tenths cents for
2 biodiesel blended fuel classified as B-11 or higher and
3 twenty-five and five-tenths cents for special fuel for
4 diesel engines of motor vehicles other than biodiesel
5 blended fuel classified as B-11 or higher.

6 (c) If the distribution percentage is greater than
7 fifty-five percent but not greater than sixty percent,
8 the rate shall be twenty-three and one-tenth cents for
9 biodiesel blended fuel classified as B-11 or higher and
10 twenty-five and five-tenths cents for special fuel for
11 diesel engines of motor vehicles other than biodiesel
12 blended fuel classified as B-11 or higher.

13 (d) If the distribution percentage is greater than
14 sixty percent but not greater than sixty-five percent,
15 the rate shall be twenty-three and four-tenths cents
16 for biodiesel blended fuel classified as B-11 or higher
17 and twenty-five and five-tenths cents for special
18 fuel for diesel engines of motor vehicles other than
19 biodiesel blended fuel classified as B-11 or higher.

20 (e) If the distribution percentage is greater
21 than sixty-five percent but not greater than
22 seventy percent, the rate shall be twenty-three
23 and seven-tenths cents for biodiesel blended fuel
24 classified as B-11 or higher and twenty-five and
25 five-tenths cents for special fuel for diesel engines
26 of motor vehicles other than biodiesel blended fuel
27 classified as B-11 or higher.

28 (f) If the distribution percentage is greater than
29 seventy percent but not greater than seventy-five
30 percent, the rate shall be twenty-four cents for
31 biodiesel blended fuel classified as B-11 or higher and
32 twenty-five and five-tenths cents for special fuel for
33 diesel engines of motor vehicles other than biodiesel
34 blended fuel classified as B-11 or higher.

35 (g) If the distribution percentage is greater
36 than seventy-five percent but not greater than eighty
37 percent, the rate shall be twenty-four and three-tenths
38 cents for biodiesel blended fuel classified as B-11
39 or higher and twenty-five and five-tenths cents for
40 special fuel for diesel engines of motor vehicles
41 other than biodiesel blended fuel classified as B-11
42 or higher.

43 (h) If the distribution percentage is greater
44 than eighty percent but not greater than eighty-five
45 percent, the rate shall be twenty-four and six-tenths
46 cents for biodiesel blended fuel classified as B-11
47 or higher and twenty-five and five-tenths cents for
48 special fuel for diesel engines of motor vehicles
49 other than biodiesel blended fuel classified as B-11
50 or higher.

1 (i) If the distribution percentage is greater
2 than eighty-five percent but not greater than ninety
3 percent, the rate shall be twenty-four and nine-tenths
4 cents for biodiesel blended fuel classified as B-11
5 or higher and twenty-five and five-tenths cents for
6 special fuel for diesel engines of motor vehicles
7 other than biodiesel blended fuel classified as B-11
8 or higher.

9 (j) If the distribution percentage is greater
10 than ninety percent but not greater than ninety-five
11 percent, the rate shall be twenty-five and two-tenths
12 cents for biodiesel blended fuel classified as B-11
13 or higher and twenty-five and five-tenths cents for
14 special fuel for diesel engines of motor vehicles
15 other than biodiesel blended fuel classified as B-11
16 or higher.

17 (k) If the distribution percentage is greater than
18 ninety-five percent, the rate shall be twenty-five and
19 five-tenths cents for biodiesel blended fuel classified
20 as B-11 or higher and twenty-five and five-tenths cents
21 for special fuel for diesel engines of motor vehicles
22 other than biodiesel blended fuel classified as B-11
23 or higher.

24 (4) For the period beginning July 1, 2016, and
25 ending June 30, 2017, the rate for the excise tax shall
26 be as follows:

27 (a) If the distribution percentage is not greater
28 than fifty percent, the rate shall be twenty-five and
29 five-tenths cents for biodiesel blended fuel classified
30 as B-11 or higher and twenty-eight and five-tenths
31 cents for special fuel for diesel engines of motor
32 vehicles other than biodiesel blended fuel classified
33 as B-11 or higher.

34 (b) If the distribution percentage is greater than
35 fifty percent but not greater than fifty-five percent,
36 the rate shall be twenty-five and eight-tenths cents
37 for biodiesel blended fuel classified as B-11 or higher
38 and twenty-eight and five-tenths cents for special
39 fuel for diesel engines of motor vehicles other than
40 biodiesel blended fuel classified as B-11 or higher.

41 (c) If the distribution percentage is greater than
42 fifty-five percent but not greater than sixty percent,
43 the rate shall be twenty-six and one-tenth cents for
44 biodiesel blended fuel classified as B-11 or higher and
45 twenty-eight and five-tenths cents for special fuel for
46 diesel engines of motor vehicles other than biodiesel
47 blended fuel classified as B-11 or higher.

48 (d) If the distribution percentage is greater than
49 sixty percent but not greater than sixty-five percent,
50 the rate shall be twenty-six and four-tenths cents for

1 biodiesel blended fuel classified as B-11 or higher and
2 twenty-eight and five-tenths cents for special fuel for
3 diesel engines of motor vehicles other than biodiesel
4 blended fuel classified as B-11 or higher.

5 (e) If the distribution percentage is greater
6 than sixty-five percent but not greater than seventy
7 percent, the rate shall be twenty-six and seven-tenths
8 cents for biodiesel blended fuel classified as B-11
9 or higher and twenty-eight and five-tenths cents for
10 special fuel for diesel engines of motor vehicles
11 other than biodiesel blended fuel classified as B-11
12 or higher.

13 (f) If the distribution percentage is greater than
14 seventy percent but not greater than seventy-five
15 percent, the rate shall be twenty-seven cents for
16 biodiesel blended fuel classified as B-11 or higher and
17 twenty-eight and five-tenths cents for special fuel for
18 diesel engines of motor vehicles other than biodiesel
19 blended fuel classified as B-11 or higher.

20 (g) If the distribution percentage is greater
21 than seventy-five percent but not greater than
22 eighty percent, the rate shall be twenty-seven
23 and three-tenths cents for biodiesel blended fuel
24 classified as B-11 or higher and twenty-eight and
25 five-tenths cents for special fuel for diesel engines
26 of motor vehicles other than biodiesel blended fuel
27 classified as B-11 or higher.

28 (h) If the distribution percentage is greater
29 than eighty percent but not greater than eighty-five
30 percent, the rate shall be twenty-seven and six-tenths
31 cents for biodiesel blended fuel classified as B-11
32 or higher and twenty-eight and five-tenths cents for
33 special fuel for diesel engines of motor vehicles
34 other than biodiesel blended fuel classified as B-11
35 or higher.

36 (i) If the distribution percentage is greater
37 than eighty-five percent but not greater than ninety
38 percent, the rate shall be twenty-seven and nine-tenths
39 cents for biodiesel blended fuel classified as B-11
40 or higher and twenty-eight and five-tenths cents for
41 special fuel for diesel engines of motor vehicles
42 other than biodiesel blended fuel classified as B-11
43 or higher.

44 (j) If the distribution percentage is greater
45 than ninety percent but not greater than ninety-five
46 percent, the rate shall be twenty-eight and two-tenths
47 cents for biodiesel blended fuel classified as B-11
48 or higher and twenty-eight and five-tenths cents for
49 special fuel for diesel engines of motor vehicles
50 other than biodiesel blended fuel classified as B-11

1 or higher.

2 (k) If the distribution percentage is greater than
3 ninety-five percent, the rate shall be twenty-eight and
4 five-tenths cents for biodiesel blended fuel classified
5 as B-11 or higher and twenty-eight and five-tenths
6 cents for special fuel for diesel engines of motor
7 vehicles other than biodiesel blended fuel classified
8 as B-11 or higher.

9 (5) For the period beginning July 1, 2017, and
10 ending June 30, 2020, the rate for the excise tax shall
11 be as follows:>

12 7. Page 8, line 9, by striking <(3)> and inserting
13 <(6)>

14 8. Page 8, line 11, by striking <(4)> and inserting
15 <(7)>

16 9. Page 8, by striking lines 21 through 27 and
17 inserting:

18 <7. For liquefied petroleum gas used as a special
19 fuel, the rate of tax shall be ~~twenty~~ as follows:

20 a. For the period ending June 30, 2016,
21 twenty-three cents per gallon.

22 b. For the period beginning July 1, 2016, and
23 ending June 30, 2017, twenty-six cents per gallon.

24 c. For the period beginning July 1, 2017, and
25 thereafter, thirty cents per gallon.

26 8. For compressed natural gas used as a special
27 fuel, the rate of tax is ~~twenty-one~~ shall be as
28 follows:

29 a. For the period ending June 30, 2016, twenty-four
30 cents per gallon.

31 b. For the period beginning July 1, 2016, and
32 ending June 30, 2017, twenty-seven cents per gallon.

33 c. For the period beginning July 1, 2017, and
34 thereafter, thirty-one cents per gallon.

35 9. For liquefied natural gas used as a special
36 fuel, the rate of tax is ~~twenty-two and one-half~~ shall
37 be as follows:

38 a. For the period ending June 30, 2016, twenty-five
39 and one-half cents per gallon.

40 b. For the period beginning July 1, 2016, and
41 ending June 30, 2017, twenty-eight and one-half cents
42 per gallon.

43 c. For the period beginning July 1, 2017, and
44 thereafter, thirty-two and one-half cents per gallon.>

45 10. Title page, line 1, after <by> by inserting
46 <providing for distributions from the road use tax
47 fund,>

HEARTSILL of Marion